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RESPONSIBILITY OF THE CONTROLLER
IN THE FIELD OF
HUMAN RELATIONS

By Lieutenant Commander Galen C. Brown, U. S. Navy

Prepared For

The Navy Controllershship Course
George Washington University
January, 1953

RESEARCH REPORT OF THE COMMISSION

ON THE STATE OF THE

REPUBLIC OF SOUTH AFRICA

THE COMMISSIONER OF THE PUBLIC WORKS DEPARTMENT

JOHANNESBURG

THE STATE OF THE REPUBLIC OF SOUTH AFRICA
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I INTRODUCTION

As short a time ago as 1933 Ordway Tead, discussing human nature and management, pointed out that "the activities which people do well, faithfully and persistently and which give them that vital sense of spontaneous generation from within are those prompted by a realization that they themselves are getting a sense of self-fulfillment from them."¹

It is significant that as recently as this management was being advised to recognize the value, in terms of better performance, which could accrue from instilling people with a "sense of self-fulfillment."

For more than one hundred years people have devoted their efforts toward technological and scientific improvement, to the production of more and better material goods. The accepted reward for man's labor has been measured in money: wages to the worker and profit to the owner.

This transition from agricultural to industrial economy had a profound effect upon our way of life. As all phases of economic life expanded and became more specialized in nature, people came to be less and less self-sufficient and increasingly dependent upon the product of the labors of their fellow men. As vast organizations became essential to the increased scale of our economy, people came to live in increasingly larger communities. Improved communications and transportation virtually eliminated distances

¹Ordway Tead, Human Nature and Management (New York: McGraw-Hill, 1933) p. 6

INTRODUCTION

As there is a large number of people who are interested in the study of the history of the world, it is not surprising that there is a large number of people who are interested in the study of the history of the world. This book is intended to be a guide to the study of the history of the world, and it is hoped that it will be of some use to those who are interested in the study of the history of the world.

It is a well-known fact that the history of the world is a very complex and difficult subject to study. It is a subject which has attracted the attention of many people, and it is a subject which has been studied for many years. This book is intended to be a guide to the study of the history of the world, and it is hoped that it will be of some use to those who are interested in the study of the history of the world.

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between communities.

While size and specialization were reducing the individual's productive labor to routine and monotony his social horizon was ever broadening.

The individual was rapidly being subordinated to the group and the group was continually expanding in scope. In order for the group to survive, the individual was subjected to a growing volume of rules, regulations, codes, and other restrictions of behavior.

So man began to express his resentment in various ways. One expression of resentment was evidenced in the manner of his performance of his daily work, hence the adjuration of Mr. Tead, and others, that members of management must aid their people to a sense of self-fulfillment through application of a knowledge of human behavior. As the industrialist Heron has said:

We are halfway through a revolution in these relationships. Unless those who think of themselves as management get in step with the march, the half already behind us can well lead to destruction of our way of life. If they join the march they can lead it forward toward a new realization of industrial democracy.²

It should be apparent from what has been said thus far, that anyone charged with managerial responsibility in the complex organizations which constitute our modern society can find his most useful tool to be a practical comprehension of the principles of human behavior.

²A. R. Heron, Why Men Work (Stanford: Stanford University Press, 1942) p. 167

II THE CONTROLLER'S RESPONSIBILITY

The controller, charged with specific and vital managerial responsibilities, will find the degree of his success measured more and more by his ability to utilize this tool of human behavior.

Controllershship is a relatively new function in management, appearing first as an organizational title about 1880.³ Therefore it is advisable to briefly investigate the nature of the controller's duties and responsibilities.

Controllershship has been called the "figure function" in top management.⁴ That is, the controller interprets for the responsible officers of his organization the status and activities of the organization in terms of figure facts:

The controller's responsibility begins with the reporting of the facts about actual operations and extends naturally to the assembling, summarizing and reporting of operating plans in the form of the budget and to comparisons with the reported results of other companies and of industry in general.⁵

For the purpose of this paper it is appropriate to cite as a specific example the duties and responsibilities of the comptroller of the Navy, as set forth in a letter from the comptroller dated 26 August 1952:⁶

³T. F. Bradshaw & C. C. Hull, Controllershship in Modern Management (Chicago: Irwin, 1950) p. 15

⁴T. F. Bradshaw, Developing Men for Controllershship (Cambridge: Harvard University Press, 1950)

⁵T. F. Bradshaw & C. C. Hull, Controllershship in Modern Management (Chicago: Irwin, 1950) p. 51

⁶Department of the Navy, Navcompt Instruction 5460.1

The mission of the comptroller, under the authority of the Secretary of the Navy, is to formulate principles and policies and to prescribe procedures in the areas of budget, fiscal, accounting, audit, progress and statistical reporting throughout the department of the Navy to the end that their use will result in meeting the operating and planning requirements of management with efficiency and economy.

The controller cannot operate in a vacuum in the discharge of his responsibilities. The controller's duty is to serve his organization by analyzing and communicating facts on its status in terms of economy and efficiency; but he cannot even get the facts, much less communicate them, unless he first establishes the right working relations with those with whom he is serving.

To a large extent every executive develops these right working relations through observation and by experience in his day to day association with people. Assuredly, experience and observation are great teachers. Yet how much more rapidly this experience would accrue if advantage could be taken of known principles and accepted theories.

III PRINCIPLES OF BEHAVIOR

In recent years an increasing number of authors have devoted their efforts to the presentation of behavior principles as they concern the administrator. Great American corporate enterprises, increasingly aware of the significance of behavior study, have also contributed their patronage to this study.

The American Telephone and Telegraph Company, in a discussion series prepared for the instruction of their first-line supervisors, summarizes the elements of human behavior in what they term the "cause -result approach":

Behavior is a result of the response of an individual to a stimulus. The cause may be primarily in the stimulus or in the individual or it may be in both. To change behavior it is necessary to modify the causes . . . since all human behavior is the result of some cause, it follows that we can predict behavior by determining the cause or influence behavior by working with the cause.⁷

The discussion series proceeds to develop these causes as they relate to the Telephone employee and concludes with guides for understanding and controlling behavior causes.

Nor is this interest in human relations restricted to industry. The United States Navy offers a correspondence course to its officers entitled Personnel Administration. The nature of this training is explained in the

⁷Personnel Relations Department American Telephone and Telegraph Co., Human Relations in Management (American Telephone and Telegraph Co., 1949) cause-result p. 1.

preface of the textbook:

There are several fields of knowledge which contribute to an officer's understanding of people and of the reasons they act as they do. It is the purpose of this course to present material gathered from these various fields and to present it in such a way as to be useful to the Naval officer in the pursuit of his everyday duties.

The human animal is a living organism with certain fundamental wants which require satisfaction to sustain its existence. Fundamentally, behavior is directed at sustaining that existence, and is motivated by physiological stimuli. The physiological structure, the nerves, the senses and the muscles are coordinated through the brain cells, initiating responses necessary to sustain life. Illustrations of such responses are breathing, eating and withdrawing from sensations of pain. The individual responds in such manner as to achieve satisfaction of these needs.

The nature of response to the physiological needs is intimately bound to another set of needs, purely psychological in nature, which also demand satisfaction. Both these types of needs are universal. However, the behavior associated with satisfaction of the psychological needs is subject to wide variations resulting from individual differences, experience, and environment.

These needs are variously described, but those of greatest concern to the executive are (1) the need for recognition (2) the need for a sense of achievement (3) the desire for approval, and (4) the desire for acquisition.

U.S. Navy Department, Bureau of Naval Personnel, Personnel Administration (Washington: Government Printing Office, 1949-52) p. ii.

There are several kinds of knowledge which contribute to an understanding of the world. The first is the knowledge of the facts of the world. The second is the knowledge of the principles which govern the world. The third is the knowledge of the methods which are used to study the world. The fourth is the knowledge of the results of the study of the world.

The first kind of knowledge is the knowledge of the facts of the world. This is the knowledge of the things which are, and have been, and will be. It is the knowledge of the events which have taken place in the world, and of the things which are now taking place. It is the knowledge of the past, the present, and the future. The second kind of knowledge is the knowledge of the principles which govern the world. This is the knowledge of the laws which govern the world, and of the reasons why the world is as it is. It is the knowledge of the causes and effects of the things in the world. The third kind of knowledge is the knowledge of the methods which are used to study the world. This is the knowledge of the ways in which we can learn about the world, and of the tools which we can use to do so. It is the knowledge of the science of the world. The fourth kind of knowledge is the knowledge of the results of the study of the world. This is the knowledge of the things which we have learned about the world, and of the things which we can do with this knowledge. It is the knowledge of the wisdom of the world.

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The need for recognition is also spoken of as the self-assertive tendency. "We all want to register, to be some one, first in our own eyes and next in the eyes of those whose approval we desire, to have status and a sense of significance."⁹ It is because of this tendency that rank or position can provide strong motivation, frequently without any additional monetary reward.

The need for a sense of achievement is one which too often is deprived of expression in our modern society. Too often the individual's vocational duties are so specialized in our modern economy that he has difficulty in identifying his own part in the achieved result. When this need is recognized and steps are taken to satisfy it on the job it can provide strong occupational motivation.

The desire for approval is a powerful motivating force in behavior. Praise for work well done is an incentive to further endeavor. Criticism on the other hand requires skilful application for, if properly applied, it can motivate the individual toward greater effort in order to gain approval; but, if abused, can demoralize and discourage further effort.

The need of possession is at once simple and complicated. "Things that that are 'undeniably our own' are a pleasure to us."¹⁰ But an even greater satisfaction is achieved if these possessions are a product of our own labors (desire for achievement). Moreover, these possessions are more satisfactory if they enhance our status (desire for recognition) in society.

⁹Ordway Tead & H. C. Metcalfe, Personnel Administration (New York: McGraw-Hill, 1933) p. 24

¹⁰Ibid, p. 26

The need for recognition is also known to the self-sensitive
 person. The self is not a reality, to be seen, but is an inner
 and more to the eyes of those whose approval or disapproval is the object of
 the self's activity. It is because of this approval that the self is
 and because of this approval that the self is not.
 (The self is not a reality, to be seen, but is an inner
 and more to the eyes of those whose approval or disapproval is the object of
 the self's activity. It is because of this approval that the self is
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Then we come to the most important principle in understanding human behavior, the concept of the whole personality.

Human nature is the manifestation of the interaction of all our impulses, habits, desires and purposes. Human desires cover a range extending from essential physical needs through more generalized demands of impulses and habits, to intellectual, moral and spiritual aims. All have to be reckoned with, all have a place.¹¹

It is with this "whole personality" that the controller must be continually concerned, as it is expressed in those with whom he works, in those for whom he works, and in himself.

¹¹Ibid, p. 32

IV MOTIVATION OF BEHAVIOR

What behavior does the controller desire? In those with whom he is working he wishes cooperation, interest and efficiency. In those for whom he is working he wants acceptance of his recommendations, recognition of his contribution.

This desirable behavior is in no sense automatic. There must be developed in each individual a desire to execute his duties effectively. The individual requires motivation:

There is a marked variation between the results of grudging acquiescence and enthusiastic, intelligent cooperation. Effective motivation succeeds not only in having an order accepted, but in gaining a determination to see that it is fulfilled efficiently and well.¹²

Motivation is the process of satisfying the numerous physical and psychological needs which have been previously discussed. Effective motivation is accomplished by arousing and maintaining interest through incentive. Incentive is external stimulus which prompts the individual by attracting and satisfying some part of his nature.

The historic approach is to depend upon job security (or fear of losing the job) and pay as adequate incentive for obtaining cooperation and loyalty. As has been indicated earlier in this paper the inadequacy of these forms of motivation in modern society is being recognized. In fact, "most of the hour-

¹² H. Newman, Administrative Action (New York: Prentice Hall, 1950) p. 444

to-hour job satisfactions of the individual must be provided by non-financial incentives . . . ¹³

These incentives include the following:

- (a) Good physical working conditions are fundamental for satisfying some of the employees' motives on the job.
- (b) Friendly working relations satisfy the social desires for companionship and belongingness.
- (c) A sense of participation in a group activity. The experience of teamwork gives a maximum sense of participation and a genuine feeling of accomplishment when the group goals are achieved.
- (d) Recognition is another fundamental basis of job satisfaction. This is accomplished through both criticism and praise.
- (e) Competition may be effective in stimulating production. It is closely allied to teamwork.
- (f) A knowledge of results can be effective in that it provides a sense of achievement and helps the individual to recognize the difference between mere activity and effective action.

In practical application many devices are utilized to achieve motivation. Awards, citations, contests, trade newspapers, promotion, employee committees and conferences are but a few examples.

¹³Personnel Relations Department, American Telephone and Telegraph Company, Human Relations in Management (American Telephone and Telegraph Company, 1949) Motivation, p. 7)

where the situation of the individual must be weighed as well as the individual's own interests.

These matters should be followed:

- (a) The individual's own interests and the interests of the community as a whole.
- (b) The individual's own interests and the interests of the community as a whole.
- (c) The individual's own interests and the interests of the community as a whole.
- (d) The individual's own interests and the interests of the community as a whole.
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V UTILIZING PRINCIPLES OF BEHAVIOR

The controller in order to accomplish his mission establishes standards of work and budgetary requirements. He requires submission of reports and recommends adoption of systems and procedures.

Only by understanding the basis of human behavior and by utilizing devices to effectively motivate this behavior will the controller gain the fullest acceptance and cooperation.

George D. Halsey, in a book entitled Supervising People says:

As supervisors we are most effective in capturing the interest and attention of those we supervise and securing desired action when we begin with a tactful reference to a want of the employee and then, and only then, show him how the doing of what we want will help him to get what he wants. What he wants should always retain the dominant position in our thinking, in our speaking, and in our whole technique of supervision.¹⁴

In his relation to his contemporaries in management and to their common superiors, the controller should most closely examine his own behavior. He should first recognize his personal motivation and then strive to develop those qualities which he perceives to be the most important to success. Halsey suggests that these qualities are: Thoroughness, fairness, initiative, tact, enthusiasm and emotional control.¹⁵

Thoroughness - especially thoroughness in those things which are

¹⁴G. D. Halsey, Supervising People (New York: Harper & Bros., 1946) p.27
¹⁵ibid., p. 11

relatively small and unimportant is nevertheless one of the most important qualities in insuring the success of the controller in his relations with other members of management. His recommendations to management for improvements in efficiency and economy must, above all, be firmly based on inescapable and proven facts. If he presents a recommendation which upon examination proves ill-considered or fallacious he undermines his status and hazards the success of any future recommendations.

Absolute fairness is most difficult of achievement because most every individual feels that he is fair in his dealings with other people and would resent any but a high mark on this quality. Yet these same individuals after objective examination of their personal behavior are most likely to admit that their conduct in numerous little things has been influenced more by personal wants and desires than by an attitude of fairness. Yet the controller in achieving his responsibility for efficiency and economy in management to be successful must be adjudged and acknowledged by his associates to be guided by no motive or partiality separate from the good of the entire organization.

Initiative is an essential quality of the individual controller. Our modern society is necessarily governed by established regulations and is subject to innate resistance to change from the individuals which comprise its social and industrial groups. Recommendations for changes in the interest of efficiency and economy are likely to meet with opposition for no other reason than the fact that a change is required. Initiative, founded firmly on the qualities of courage, self-confidence and decisiveness may often spell the difference between failure and success.

Tact is another essential quality for the controller to develop. It is the very essence of gaining interest and cooperation. The basis of tact lies in the exercise of retrospection and restraint. Its first rule is "to control one's natural tendency to enhance his own ego by 'showing off' just a little at every possible opportunity."¹⁶

Enthusiasm is also a quality requisite to success. It has been said that the good salesman is the one who has first sold himself. Enthusiasm is evidenced in an intense and eager devotion to a cause, a pursuit or an ideal. The controller who does not display a sincere belief in the program he espouses has little chance of having it accepted.

Threading through all of these other qualities to an extent which warrants listing it as a quality in itself, is emotional control. Emotion, properly controlled, is an excellent attribute, but caution must always be observed that our emotions do not override our reason, that they never cause us to say or do anything unfair, unreasonable or untactful so as to destroy the structure of success which we have in every other way carefully constructed. Every word and action should be carefully weighed for its possible effect on the behavior of others before it is used, for once done it can rarely be undone.

¹⁶ Ibid, p. 54

VI PROBLEMS OF THE NAVY COMPTROLLER

In the preceding pages human behavior has been discussed in terms of its nature and application to any modern social grouping. Within the naval establishment certain aspects of behavior stand out most sharply. The Navy corresponds, in general, to the pattern of modern industrial economics. The principal causes of its variance lie in (1) its primary objective of preparation for and participation in physical combat and (2) the consequent acute problem of maintaining battle readiness and organization during long periods of peace.

A Navy can never exist entirely in the present. It must keep in view a future moment which rarely comes, but which must be assumed as constantly impending. Hence it builds its routines on the abnormal, its expectations on the unexpected.¹⁷

This battle premise intensifies requirements for precision, impersonality and reliability which are met by an extraordinary emphasis on authority, formal organization and tradition. These factors have a conflicting effect on behavior in that they sanction a high degree of reliance upon individual status and power, but concurrently tend to restrict individual initiative and freedom of action.

The results are such observable characteristics of naval organization as "buck-passing", "following the book," a unique occupational vocabulary, and the worship of ritual and ceremony.

¹⁷Robert Dubin, Human Relations in Administration, (New York: Prentice Hall, 1952) p. 350

"Buck-passing," the attempt to divert responsibility for decision, is a tendency observable to a degree in all bureaucratic institutions, but made more prominent in the naval service by the exaggerated discipline which requires pinning down responsibility and assigning punishment for decisions which have unfavorable consequences.

"Following the book" is closely related to the previous characteristic and stems from the same seed. When a decision must be made, the individual seeks to find precedent in written regulations (the book) to which responsibility can be diverted.

The peculiar lingo of "bulkhead" and "overhead" (which the navy man carries even into his home) is one facet of the unusual insulation which is a structural feature of the naval occupation and which serves to make his behavior strange to the rest of society.

Also incomprehensible to the "civilian" is the Navy passion for ritual and ceremony. Nevertheless, it serves a purpose and fills a need peculiar to the mission of the military service. "In time of peace military groups more than other bureaucratic types exist on routine. Ritual helps to provide the goal-orientation and motivation needed to maintain organization."¹⁸

¹⁸ Ibid, p. 358

VII CONCLUSION

This paper has been in no sense intended as a textbook in human relations for the controller. Rather, it is hoped that sufficient evidence has been given of the existence of behavior patterns and their effect on performance that it will stimulate further investigation and study in a field where the fruits of endeavor are a better understanding of our fellow man and a strong sense of personal satisfaction.

Few fields exhibit such a contrast between degree of scientific study and practical application. Yet no other field offers more opportunity for universal application in our modern society. It is the foundation of successful living and the building blocks of our country's greatest need, devoted and understanding leadership.

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